



09000978

**VIA FACSIMILE AND U.S. MAIL**

March 24, 2009

Ms. Velma Smith, Branch Chief  
Branch of Filer Support 2, Mailstop 1-4  
Securities and Exchange Commission  
450 Fifth Street, N.W., Room #1004  
Washington, D.C. 20549

Re: Citigroup Funding Inc.—Original Listing  
CIK: 0001318281  
Filer: 001-32544  
Filing: 8-A12B 3/20/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on March 18, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

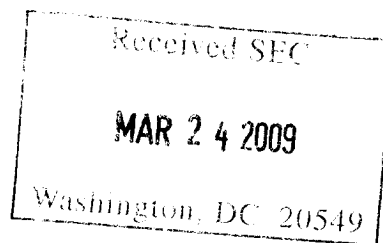
Equity LinKed Securities (ELKS ® ) Based Upon the Common  
Stock of Apple Inc. Due 2010

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read 'Craig A. Gray'.

Craig A. Gray  
Manager, Listing Compliance



CERTPAC  
001-32544

Enclosure